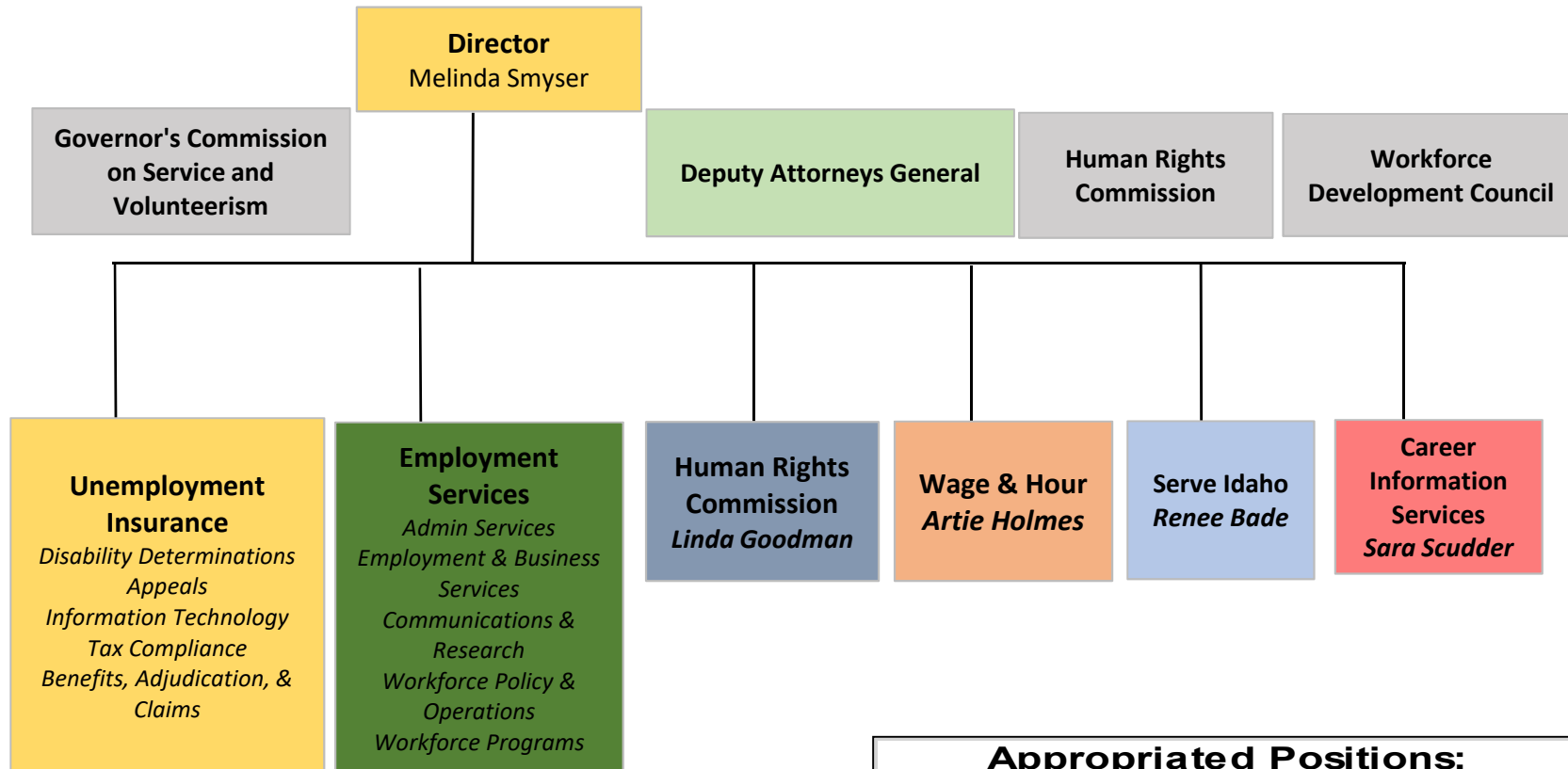


Department of Labor Agency Profile

Analyst: Bybee

Organizational Chart



| Appropriated Positions: | |
|--------------------------------|---------------|
| Unemployment Insurance | 313.72 |
| Employment Services | 359.28 |
| Wage and Hour | 7.00 |
| Serve Idaho | 4.00 |
| Career Information Services | 6.00 |
| Human Rights Commission | 10.00 |
| Total | 700.00 |

Unemployment Insurance Administration

Analyst: Bybee

FY 2017 Actual Expenditures by Division by Program

| | | FTP | PC | OE | CO | T/B | LS | Total |
|----------------|---------------------------------------|---------------|-------------------|-------------------|----------------|----------|----------|-------------------|
| 0.30 | FY 2017 Original Appropriation | | | | | | | |
| 0302-00 | Ded | 17.73 | 1,936,600 | 7,538,200 | 0 | 0 | 0 | 9,474,800 |
| 0349-00 | Ded | 16.00 | 2,112,900 | 4,223,300 | 31,500 | 0 | 0 | 6,367,700 |
| 0348-00 | Fed | 279.99 | 20,012,700 | 1,863,100 | 487,000 | 0 | 0 | 22,362,800 |
| Totals: | | 313.72 | 24,062,200 | 13,624,600 | 518,500 | 0 | 0 | 38,205,300 |

| | | | | | | | | |
|----------------|------------------------------------|---------------|-------------------|-------------------|----------------|----------|----------|-------------------|
| 1.00 | FY 2017 Total Appropriation | | | | | | | |
| 0302-00 | Ded | 17.73 | 1,936,600 | 7,538,200 | 0 | 0 | 0 | 9,474,800 |
| 0349-00 | Ded | 16.00 | 2,112,900 | 4,223,300 | 31,500 | 0 | 0 | 6,367,700 |
| 0348-00 | Fed | 279.99 | 20,012,700 | 1,863,100 | 487,000 | 0 | 0 | 22,362,800 |
| Totals: | | 313.72 | 24,062,200 | 13,624,600 | 518,500 | 0 | 0 | 38,205,300 |

| | | | | | | | | |
|----------------|----------------------------|-------------|--------------------|------------------|----------|----------------|----------|----------|
| 1.21 | Net Object Transfer | | | | | | | |
| 0348-00 | Fed | 0.00 | (3,741,900) | 3,341,900 | 0 | 400,000 | 0 | 0 |
| Totals: | | 0.00 | (3,741,900) | 3,341,900 | 0 | 400,000 | 0 | 0 |

| | | | | | | | | |
|----------------|--------------------------------------|-------------|-----------------|-----------------|----------------|----------|----------|-----------------|
| 1.31 | Net Transfer Between Programs | | | | | | | |
| 0302-00 | Ded | 0.00 | 0 | (23,400) | 0 | 0 | 0 | (23,400) |
| 0348-00 | Fed | 0.00 | (25,000) | 0 | (2,700) | 0 | 0 | (27,700) |
| Totals: | | 0.00 | (25,000) | (23,400) | (2,700) | 0 | 0 | (51,100) |

| | | | | | | | | |
|----------------|-------------------------------|-------------|--------------------|--------------------|------------------|-----------------|----------|---------------------|
| 1.61 | Reverted Appropriation | | | | | | | |
| 0302-00 | Ded | 0.00 | (1,347,600) | (6,479,000) | 0 | 0 | 0 | (7,826,600) |
| 0349-00 | Ded | 0.00 | (1,089,000) | (2,726,300) | (31,500) | 0 | 0 | (3,846,800) |
| 0348-00 | Fed | 0.00 | (4,816,400) | (40,700) | (425,800) | (74,600) | 0 | (5,357,500) |
| Totals: | | 0.00 | (7,253,000) | (9,246,000) | (457,300) | (74,600) | 0 | (17,030,900) |

| | | | | | | | | |
|-----------------------------------|------------------------------------|---------------|-------------------|------------------|---------------|----------------|----------|-------------------|
| 2.00 | FY 2017 Actual Expenditures | | | | | | | |
| 0302-00 | Ded | 17.73 | 589,000 | 1,035,800 | 0 | 0 | 0 | 1,624,800 |
| Unemployment Penalty and Interest | | | 589,000 | 1,035,800 | 0 | 0 | 0 | 1,624,800 |
| 0349-00 | Ded | 16.00 | 1,023,900 | 1,497,000 | 0 | 0 | 0 | 2,520,900 |
| Miscellaneous Revenue | | | 1,023,900 | 1,497,000 | 0 | 0 | 0 | 2,520,900 |
| 0348-00 | Fed | 279.99 | 11,429,400 | 5,164,300 | 58,500 | 325,400 | 0 | 16,977,600 |
| Federal Grant | | | 11,429,400 | 5,164,300 | 58,500 | 325,400 | 0 | 16,977,600 |
| Totals: | | 313.72 | 13,042,300 | 7,697,100 | 58,500 | 325,400 | 0 | 21,123,300 |

Difference: Actual Expenditures minus Total Appropriation

| | | | | | | | |
|---------------------------------------|-----|---------------------|--------------------|------------------|----------------|------------|---------------------|
| 0302-00 | Ded | (1,347,600) | (6,502,400) | 0 | 0 | 0 | (7,850,000) |
| Unemployment Penalty and Interest | | (69.6%) | (86.3%) | N/A | N/A | N/A | (82.9%) |
| 0349-00 | Ded | (1,089,000) | (2,726,300) | (31,500) | 0 | 0 | (3,846,800) |
| Miscellaneous Revenue | | (51.5%) | (64.6%) | (100.0%) | N/A | N/A | (60.4%) |
| 0348-00 | Fed | (8,583,300) | 3,301,200 | (428,500) | 325,400 | 0 | (5,385,200) |
| Federal Grant | | (42.9%) | 177.2% | (88.0%) | N/A | N/A | (24.1%) |
| Difference From Total Approp | | (11,019,900) | (5,927,500) | (460,000) | 325,400 | 0 | (17,082,000) |
| Percent Diff From Total Approp | | (45.8%) | (43.5%) | (88.7%) | N/A | N/A | (44.7%) |

Employment Services

Analyst: Bybee

FY 2017 Actual Expenditures by Division by Program

| | | FTP | PC | OE | CO | T/B | LS | Total |
|-------------|---------------------------------------|--------|-------------|--------------|-----------|-------------|----|--------------|
| 0.30 | FY 2017 Original Appropriation | | | | | | | |
| | 0001-00 Gen | 0.00 | 0 | 0 | 0 | 50,000 | 0 | 50,000 |
| | 0302-00 Ded | 16.00 | 1,314,400 | 616,500 | 42,000 | 0 | 0 | 1,972,900 |
| | 0303-00 Ded | 4.28 | 360,100 | 4,318,600 | 678,000 | 0 | 0 | 5,356,700 |
| | 0305-00 Ded | 12.42 | 988,900 | 379,900 | 0 | 7,684,500 | 0 | 9,053,300 |
| | 0349-00 Ded | 11.48 | 372,500 | 212,300 | 0 | 0 | 0 | 584,800 |
| | 0348-00 Fed | 315.10 | 24,487,800 | 8,878,700 | 0 | 11,000,000 | 0 | 44,366,500 |
| | Totals: | 359.28 | 27,523,700 | 14,406,000 | 720,000 | 18,734,500 | 0 | 61,384,200 |
| 1.00 | FY 2017 Total Appropriation | | | | | | | |
| | 0001-00 Gen | 0.00 | 0 | 0 | 0 | 50,000 | 0 | 50,000 |
| | 0302-00 Ded | 16.00 | 1,314,400 | 616,500 | 42,000 | 0 | 0 | 1,972,900 |
| | 0303-00 Ded | 4.28 | 360,100 | 4,318,600 | 678,000 | 0 | 0 | 5,356,700 |
| | 0305-00 Ded | 12.42 | 988,900 | 379,900 | 0 | 7,684,500 | 0 | 9,053,300 |
| | 0349-00 Ded | 11.48 | 372,500 | 212,300 | 0 | 0 | 0 | 584,800 |
| | 0348-00 Fed | 315.10 | 24,487,800 | 8,878,700 | 0 | 11,000,000 | 0 | 44,366,500 |
| | Totals: | 359.28 | 27,523,700 | 14,406,000 | 720,000 | 18,734,500 | 0 | 61,384,200 |
| 1.21 | Net Object Transfer | | | | | | | |
| | 0349-00 Ded | 0.00 | 0 | (3,500) | 0 | 3,500 | 0 | 0 |
| | Totals: | 0.00 | 0 | (3,500) | 0 | 3,500 | 0 | 0 |
| 1.31 | Net Transfer Between Programs | | | | | | | |
| | 0348-00 Fed | 0.00 | 0 | 0 | 2,700 | 0 | 0 | 2,700 |
| | Totals: | 0.00 | 0 | 0 | 2,700 | 0 | 0 | 2,700 |
| 1.61 | Reverted Appropriation | | | | | | | |
| | 0001-00 Gen | 0.00 | 0 | 0 | 0 | (36,600) | 0 | (36,600) |
| | 0302-00 Ded | 0.00 | (887,600) | (95,900) | (4,100) | 0 | 0 | (987,600) |
| | 0303-00 Ded | 0.00 | (185,300) | (3,705,900) | (276,000) | 0 | 0 | (4,167,200) |
| | 0305-00 Ded | 0.00 | (490,700) | (75,400) | 0 | (3,854,600) | 0 | (4,420,700) |
| | 0349-00 Ded | 0.00 | (166,800) | (35,200) | 0 | (900) | 0 | (202,900) |
| | 0348-00 Fed | 0.00 | (1,124,400) | (6,399,300) | 0 | (3,532,200) | 0 | (11,055,900) |
| | Totals: | 0.00 | (2,854,800) | (10,311,700) | (280,100) | (7,424,300) | 0 | (20,870,900) |

Employment Services

Analyst: Bybee

FY 2017 Actual Expenditures by Division by Program

| | | FTP | PC | OE | CO | T/B | LS | Total |
|--|-----|--------|------------|-----------|---------|------------|----|------------|
| 2.00 FY 2017 Actual Expenditures | | | | | | | | |
| 0001-00 | Gen | 0.00 | 0 | 0 | 0 | 13,400 | 0 | 13,400 |
| General | | | 0 | 0 | 0 | 13,400 | 0 | 13,400 |
| 0302-00 | Ded | 16.00 | 426,800 | 520,600 | 37,900 | 0 | 0 | 985,300 |
| Unemployment Penalty and Interest | | | 426,800 | 520,600 | 37,900 | 0 | 0 | 985,300 |
| 0303-00 | Ded | 4.28 | 174,800 | 612,700 | 402,000 | 0 | 0 | 1,189,500 |
| Employment Security Special Administration | | | 174,800 | 612,700 | 402,000 | 0 | 0 | 1,189,500 |
| 0305-00 | Ded | 12.42 | 498,200 | 304,500 | 0 | 3,829,900 | 0 | 4,632,600 |
| Workforce Development Training | | | 498,200 | 304,500 | 0 | 3,829,900 | 0 | 4,632,600 |
| 0349-00 | Ded | 11.48 | 205,700 | 173,600 | 0 | 2,600 | 0 | 381,900 |
| Miscellaneous Revenue | | | 205,700 | 173,600 | 0 | 2,600 | 0 | 381,900 |
| 0348-00 | Fed | 315.10 | 23,363,400 | 2,479,400 | 2,700 | 7,467,800 | 0 | 33,313,300 |
| Federal Grant | | | 23,363,400 | 2,479,400 | 2,700 | 7,467,800 | 0 | 33,313,300 |
| Totals: | | 359.28 | 24,668,900 | 4,090,800 | 442,600 | 11,313,700 | 0 | 40,516,000 |

Difference: Actual Expenditures minus Total Appropriation

| | | | | | | | |
|--|-----|--------------------|---------------------|------------------|--------------------|------------|---------------------|
| 0001-00 | Gen | 0 | 0 | 0 | (36,600) | 0 | (36,600) |
| General | | N/A | N/A | N/A | (73.2%) | N/A | (73.2%) |
| 0302-00 | Ded | (887,600) | (95,900) | (4,100) | 0 | 0 | (987,600) |
| Unemployment Penalty and Interest | | (67.5%) | (15.6%) | (9.8%) | N/A | N/A | (50.1%) |
| 0303-00 | Ded | (185,300) | (3,705,900) | (276,000) | 0 | 0 | (4,167,200) |
| Employment Security Special Administration | | (51.5%) | (85.8%) | (40.7%) | N/A | N/A | (77.8%) |
| 0305-00 | Ded | (490,700) | (75,400) | 0 | (3,854,600) | 0 | (4,420,700) |
| Workforce Development Training | | (49.6%) | (19.8%) | N/A | (50.2%) | N/A | (48.8%) |
| 0349-00 | Ded | (166,800) | (38,700) | 0 | 2,600 | 0 | (202,900) |
| Miscellaneous Revenue | | (44.8%) | (18.2%) | N/A | N/A | N/A | (34.7%) |
| 0348-00 | Fed | (1,124,400) | (6,399,300) | 2,700 | (3,532,200) | 0 | (11,053,200) |
| Federal Grant | | (4.6%) | (72.1%) | N/A | (32.1%) | N/A | (24.9%) |
| Difference From Total Approp | | (2,854,800) | (10,315,200) | (277,400) | (7,420,800) | 0 | (20,868,200) |
| Percent Diff From Total Approp | | (10.4%) | (71.6%) | (38.5%) | (39.6%) | N/A | (34.0%) |

Wage and Hour

Analyst: Bybee

FY 2017 Actual Expenditures by Division by Program

| | | FTP | PC | OE | CO | T/B | LS | Total |
|----------------|---------------------------------------|------|---------|---------|----|-----|----|---------|
| 0.30 | FY 2017 Original Appropriation | | | | | | | |
| 0001-00 | Gen | 5.00 | 274,800 | 64,800 | 0 | 0 | 0 | 339,600 |
| 0302-00 | Ded | 2.00 | 176,800 | 64,800 | 0 | 0 | 0 | 241,600 |
| 0349-00 | Ded | 0.00 | 0 | 10,600 | 0 | 0 | 0 | 10,600 |
| Totals: | | 7.00 | 451,600 | 140,200 | 0 | 0 | 0 | 591,800 |

| | | | | | | | | |
|----------------|------------------------------------|------|---------|---------|---|---|---|---------|
| 1.00 | FY 2017 Total Appropriation | | | | | | | |
| 0001-00 | Gen | 5.00 | 274,800 | 64,800 | 0 | 0 | 0 | 339,600 |
| 0302-00 | Ded | 2.00 | 176,800 | 64,800 | 0 | 0 | 0 | 241,600 |
| 0349-00 | Ded | 0.00 | 0 | 10,600 | 0 | 0 | 0 | 10,600 |
| Totals: | | 7.00 | 451,600 | 140,200 | 0 | 0 | 0 | 591,800 |

1.21 Net Object Transfer

| | | | | | | | | |
|----------------|-----|------|---------|-------|---|---|---|---|
| 0001-00 | Gen | 0.00 | (6,800) | 6,800 | 0 | 0 | 0 | 0 |
| Totals: | | 0.00 | (6,800) | 6,800 | 0 | 0 | 0 | 0 |

1.61 Reverted Appropriation

| | | | | | | | | |
|----------------|-----|------|----------|----------|---|---|---|----------|
| 0001-00 | Gen | 0.00 | (1,100) | (200) | 0 | 0 | 0 | (1,300) |
| 0302-00 | Ded | 0.00 | (44,100) | (21,000) | 0 | 0 | 0 | (65,100) |
| 0349-00 | Ded | 0.00 | 0 | (1,000) | 0 | 0 | 0 | (1,000) |
| Totals: | | 0.00 | (45,200) | (22,200) | 0 | 0 | 0 | (67,400) |

| | | | | | | | | |
|-----------------------------------|------------------------------------|------|---------|---------|---|---|---|---------|
| 2.00 | FY 2017 Actual Expenditures | | | | | | | |
| 0001-00 | Gen | 5.00 | 266,900 | 71,400 | 0 | 0 | 0 | 338,300 |
| General | | | 266,900 | 71,400 | 0 | 0 | 0 | 338,300 |
| 0302-00 | Ded | 2.00 | 132,700 | 43,800 | 0 | 0 | 0 | 176,500 |
| Unemployment Penalty and Interest | | | 132,700 | 43,800 | 0 | 0 | 0 | 176,500 |
| 0349-00 | Ded | 0.00 | 0 | 9,600 | 0 | 0 | 0 | 9,600 |
| Miscellaneous Revenue | | | 0 | 9,600 | 0 | 0 | 0 | 9,600 |
| Totals: | | 7.00 | 399,600 | 124,800 | 0 | 0 | 0 | 524,400 |

Difference: Actual Expenditures minus Total Appropriation

| | | | | | | | | |
|---------------------------------------|-----|--|-----------------|-----------------|------------|------------|------------|-----------------|
| 0001-00 | Gen | | (7,900) | 6,600 | 0 | 0 | 0 | (1,300) |
| General | | | (2.9%) | 10.2% | N/A | N/A | N/A | (0.4%) |
| 0302-00 | Ded | | (44,100) | (21,000) | 0 | 0 | 0 | (65,100) |
| Unemployment Penalty and Interest | | | (24.9%) | (32.4%) | N/A | N/A | N/A | (26.9%) |
| 0349-00 | Ded | | 0 | (1,000) | 0 | 0 | 0 | (1,000) |
| Miscellaneous Revenue | | | N/A | (9.4%) | N/A | N/A | N/A | (9.4%) |
| Difference From Total Approp | | | (52,000) | (15,400) | 0 | 0 | 0 | (67,400) |
| Percent Diff From Total Approp | | | (11.5%) | (11.0%) | N/A | N/A | N/A | (11.4%) |

Career Information Services

Analyst: Bybee

FY 2017 Actual Expenditures by Division by Program

| | | FTP | PC | OE | CO | T/B | LS | Total |
|--|---------------------------------------|-------------|-----------------|-----------------|------------|-----------------|------------|------------------|
| 0.30 | FY 2017 Original Appropriation | | | | | | | |
| 0302-00 | Ded | 4.00 | 289,100 | 207,200 | 0 | 0 | 0 | 496,300 |
| 0303-00 | Ded | 1.00 | 81,200 | 46,000 | 0 | 0 | 0 | 127,200 |
| 0349-00 | Ded | 1.00 | 107,600 | 72,900 | 0 | 0 | 0 | 180,500 |
| Totals: | | 6.00 | 477,900 | 326,100 | 0 | 0 | 0 | 804,000 |
| 0.43 | AmeriCorps Career Advisors | | | | | | | |
| 0349-00 | Ded | 0.00 | 0 | 18,000 | 0 | 62,000 | 0 | 80,000 |
| Totals: | | 0.00 | 0 | 18,000 | 0 | 62,000 | 0 | 80,000 |
| 1.00 | FY 2017 Total Appropriation | | | | | | | |
| 0302-00 | Ded | 4.00 | 289,100 | 207,200 | 0 | 0 | 0 | 496,300 |
| 0303-00 | Ded | 1.00 | 81,200 | 46,000 | 0 | 0 | 0 | 127,200 |
| 0349-00 | Ded | 1.00 | 107,600 | 90,900 | 0 | 62,000 | 0 | 260,500 |
| Totals: | | 6.00 | 477,900 | 344,100 | 0 | 62,000 | 0 | 884,000 |
| 1.61 | Reverted Appropriation | | | | | | | |
| 0302-00 | Ded | 0.00 | (36,300) | (6,100) | 0 | 0 | 0 | (42,400) |
| 0303-00 | Ded | 0.00 | (8,100) | (19,300) | 0 | 0 | 0 | (27,400) |
| 0349-00 | Ded | 0.00 | (12,700) | (30,500) | 0 | (62,000) | 0 | (105,200) |
| Totals: | | 0.00 | (57,100) | (55,900) | 0 | (62,000) | 0 | (175,000) |
| 2.00 | FY 2017 Actual Expenditures | | | | | | | |
| 0302-00 | Ded | 4.00 | 252,800 | 201,100 | 0 | 0 | 0 | 453,900 |
| Unemployment Penalty and Interest | | | 252,800 | 201,100 | 0 | 0 | 0 | 453,900 |
| 0303-00 | Ded | 1.00 | 73,100 | 26,700 | 0 | 0 | 0 | 99,800 |
| Employment Security Special Administration | | | 73,100 | 26,700 | 0 | 0 | 0 | 99,800 |
| 0349-00 | Ded | 1.00 | 94,900 | 60,400 | 0 | 0 | 0 | 155,300 |
| Miscellaneous Revenue | | | 94,900 | 60,400 | 0 | 0 | 0 | 155,300 |
| Totals: | | 6.00 | 420,800 | 288,200 | 0 | 0 | 0 | 709,000 |
| Difference: Actual Expenditures minus Total Appropriation | | | | | | | | |
| 0302-00 | Ded | | (36,300) | (6,100) | 0 | 0 | 0 | (42,400) |
| Unemployment Penalty and Interest | | | (12.6%) | (2.9%) | N/A | N/A | N/A | (8.5%) |
| 0303-00 | Ded | | (8,100) | (19,300) | 0 | 0 | 0 | (27,400) |
| Employment Security Special Administration | | | (10.0%) | (42.0%) | N/A | N/A | N/A | (21.5%) |
| 0349-00 | Ded | | (12,700) | (30,500) | 0 | (62,000) | 0 | (105,200) |
| Miscellaneous Revenue | | | (11.8%) | (33.6%) | N/A | (100.0%) | N/A | (40.4%) |
| Difference From Total Approp | | | (57,100) | (55,900) | 0 | (62,000) | 0 | (175,000) |
| Percent Diff From Total Approp | | | (11.9%) | (16.2%) | N/A | (100.0%) | N/A | (19.8%) |

Human Rights Commission

Analyst: Bybee

FY 2017 Actual Expenditures by Division by Program

| | | FTP | PC | OE | CO | T/B | LS | Total |
|--|---------------------------------------|-------|-----------------|------------------|------------|------------|------------|------------------|
| 0.30 | FY 2017 Original Appropriation | | | | | | | |
| 0302-00 | Ded | 0.00 | 0 | 187,400 | 0 | 0 | 0 | 187,400 |
| 0303-00 | Ded | 10.00 | 740,900 | 0 | 0 | 0 | 0 | 740,900 |
| 0349-00 | Ded | 0.00 | 0 | 700 | 0 | 0 | 0 | 700 |
| 0348-00 | Fed | 0.00 | 0 | 264,300 | 0 | 0 | 0 | 264,300 |
| Totals: | | 10.00 | 740,900 | 452,400 | 0 | 0 | 0 | 1,193,300 |
| 1.00 | FY 2017 Total Appropriation | | | | | | | |
| 0302-00 | Ded | 0.00 | 0 | 187,400 | 0 | 0 | 0 | 187,400 |
| 0303-00 | Ded | 10.00 | 740,900 | 0 | 0 | 0 | 0 | 740,900 |
| 0349-00 | Ded | 0.00 | 0 | 700 | 0 | 0 | 0 | 700 |
| 0348-00 | Fed | 0.00 | 0 | 264,300 | 0 | 0 | 0 | 264,300 |
| Totals: | | 10.00 | 740,900 | 452,400 | 0 | 0 | 0 | 1,193,300 |
| 1.61 | Reverted Appropriation | | | | | | | |
| 0302-00 | Ded | 0.00 | 0 | (121,700) | 0 | 0 | 0 | (121,700) |
| 0303-00 | Ded | 0.00 | (25,700) | 0 | 0 | 0 | 0 | (25,700) |
| 0349-00 | Ded | 0.00 | 0 | (700) | 0 | 0 | 0 | (700) |
| 0348-00 | Fed | 0.00 | 0 | (1,900) | 0 | 0 | 0 | (1,900) |
| Totals: | | 0.00 | (25,700) | (124,300) | 0 | 0 | 0 | (150,000) |
| 2.00 | FY 2017 Actual Expenditures | | | | | | | |
| 0302-00 | Ded | 0.00 | 0 | 65,700 | 0 | 0 | 0 | 65,700 |
| Unemployment Penalty and Interest | | | 0 | 65,700 | 0 | 0 | 0 | 65,700 |
| 0303-00 | Ded | 10.00 | 715,200 | 0 | 0 | 0 | 0 | 715,200 |
| Employment Security Special Administration | | | 715,200 | 0 | 0 | 0 | 0 | 715,200 |
| 0349-00 | Ded | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Revenue | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 0348-00 | Fed | 0.00 | 0 | 262,400 | 0 | 0 | 0 | 262,400 |
| Federal Grant | | | 0 | 262,400 | 0 | 0 | 0 | 262,400 |
| Totals: | | 10.00 | 715,200 | 328,100 | 0 | 0 | 0 | 1,043,300 |
| Difference: Actual Expenditures minus Total Appropriation | | | | | | | | |
| 0302-00 | Ded | | 0 | (121,700) | 0 | 0 | 0 | (121,700) |
| Unemployment Penalty and Interest | | | N/A | (64.9%) | N/A | N/A | N/A | (64.9%) |
| 0303-00 | Ded | | (25,700) | 0 | 0 | 0 | 0 | (25,700) |
| Employment Security Special Administration | | | (3.5%) | N/A | N/A | N/A | N/A | (3.5%) |
| 0349-00 | Ded | | 0 | (700) | 0 | 0 | 0 | (700) |
| Miscellaneous Revenue | | | N/A | (100.0%) | N/A | N/A | N/A | (100.0%) |
| 0348-00 | Fed | | 0 | (1,900) | 0 | 0 | 0 | (1,900) |
| Federal Grant | | | N/A | (0.7%) | N/A | N/A | N/A | (0.7%) |
| Difference From Total Approp | | | (25,700) | (124,300) | 0 | 0 | 0 | (150,000) |
| Percent Diff From Total Approp | | | (3.5%) | (27.5%) | N/A | N/A | N/A | (12.6%) |

Serve Idaho

Analyst: Bybee

FY 2017 Actual Expenditures by Division by Program

| | | FTP | PC | OE | CO | T/B | LS | Total |
|----------------|---------------------------------------|-------------|----------------|----------------|----------|------------------|----------|------------------|
| 0.30 | FY 2017 Original Appropriation | | | | | | | |
| 0302-00 | Ded | 0.52 | 42,500 | 36,700 | 0 | 0 | 0 | 79,200 |
| 0349-00 | Ded | 0.00 | 0 | 56,400 | 0 | 0 | 0 | 56,400 |
| 0348-00 | Fed | 3.48 | 206,700 | 248,300 | 0 | 2,050,000 | 0 | 2,505,000 |
| Totals: | | 4.00 | 249,200 | 341,400 | 0 | 2,050,000 | 0 | 2,640,600 |

| | | | | | | | | |
|----------------|------------------------------------|-------------|----------------|----------------|----------|------------------|----------|------------------|
| 1.00 | FY 2017 Total Appropriation | | | | | | | |
| 0302-00 | Ded | 0.52 | 42,500 | 36,700 | 0 | 0 | 0 | 79,200 |
| 0349-00 | Ded | 0.00 | 0 | 56,400 | 0 | 0 | 0 | 56,400 |
| 0348-00 | Fed | 3.48 | 206,700 | 248,300 | 0 | 2,050,000 | 0 | 2,505,000 |
| Totals: | | 4.00 | 249,200 | 341,400 | 0 | 2,050,000 | 0 | 2,640,600 |

| | | | | | | | | |
|----------------|----------------------------|-------------|-----------------|-----------------|----------|---------------|----------|----------|
| 1.21 | Net Object Transfer | | | | | | | |
| 0302-00 | Ded | 0.00 | (29,000) | 29,000 | 0 | 0 | 0 | 0 |
| 0349-00 | Ded | 0.00 | 0 | (44,600) | 0 | 44,600 | 0 | 0 |
| Totals: | | 0.00 | (29,000) | (15,600) | 0 | 44,600 | 0 | 0 |

| | | | | | | | | |
|----------------|--------------------------------------|-------------|---------------|---------------|----------|----------|----------|---------------|
| 1.31 | Net Transfer Between Programs | | | | | | | |
| 0302-00 | Ded | 0.00 | 0 | 23,400 | 0 | 0 | 0 | 23,400 |
| 0348-00 | Fed | 0.00 | 25,000 | 0 | 0 | 0 | 0 | 25,000 |
| Totals: | | 0.00 | 25,000 | 23,400 | 0 | 0 | 0 | 48,400 |

| | | | | | | | | |
|----------------|-------------------------------|-------------|----------------|------------------|----------|--------------------|----------|--------------------|
| 1.61 | Reverted Appropriation | | | | | | | |
| 0302-00 | Ded | 0.00 | (3,000) | (1,100) | 0 | 0 | 0 | (4,100) |
| 0349-00 | Ded | 0.00 | 0 | (900) | 0 | (200) | 0 | (1,100) |
| 0348-00 | Fed | 0.00 | 0 | (174,100) | 0 | (1,351,900) | 0 | (1,526,000) |
| Totals: | | 0.00 | (3,000) | (176,100) | 0 | (1,352,100) | 0 | (1,531,200) |

| | | | | | | | | |
|-----------------------------------|------------------------------------|-------------|----------------|----------------|----------|----------------|----------|------------------|
| 2.00 | FY 2017 Actual Expenditures | | | | | | | |
| 0302-00 | Ded | 0.52 | 10,500 | 88,000 | 0 | 0 | 0 | 98,500 |
| Unemployment Penalty and Interest | | | 10,500 | 88,000 | 0 | 0 | 0 | 98,500 |
| 0349-00 | Ded | 0.00 | 0 | 10,900 | 0 | 44,400 | 0 | 55,300 |
| Miscellaneous Revenue | | | 0 | 10,900 | 0 | 44,400 | 0 | 55,300 |
| 0348-00 | Fed | 3.48 | 231,700 | 74,200 | 0 | 698,100 | 0 | 1,004,000 |
| Federal Grant | | | 231,700 | 74,200 | 0 | 698,100 | 0 | 1,004,000 |
| Totals: | | 4.00 | 242,200 | 173,100 | 0 | 742,500 | 0 | 1,157,800 |

Difference: Actual Expenditures minus Total Appropriation

| | | | | | | | | |
|---------------------------------------|-----|--|----------------|------------------|------------|--------------------|------------|--------------------|
| 0302-00 | Ded | | (32,000) | 51,300 | 0 | 0 | 0 | 19,300 |
| Unemployment Penalty and Interest | | | (75.3%) | 139.8% | N/A | N/A | N/A | 24.4% |
| 0349-00 | Ded | | 0 | (45,500) | 0 | 44,400 | 0 | (1,100) |
| Miscellaneous Revenue | | | N/A | (80.7%) | N/A | N/A | N/A | (2.0%) |
| 0348-00 | Fed | | 25,000 | (174,100) | 0 | (1,351,900) | 0 | (1,501,000) |
| Federal Grant | | | 12.1% | (70.1%) | N/A | (65.9%) | N/A | (59.9%) |
| Difference From Total Approp | | | (7,000) | (168,300) | 0 | (1,307,500) | 0 | (1,482,800) |
| Percent Diff From Total Approp | | | (2.8%) | (49.3%) | N/A | (63.8%) | N/A | (56.2%) |

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Labor

Agency Number: 240

Original Request Date: September 1, 2017 or Revision Request Date:

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Sources: Receipts to this fund include: (1) moneys from all penalties and all interest on judgments or funds secured by liens, collected under the provisions of (§72-1347A - 1347B) and (§72-1354 - 1364); (2) pursuant to (§72-1348), all moneys requisitioned for the administration of the Employment Security Law by the Legislature, which may accrue to the fund of this state in the Unemployment Trust Fund in the U.S. Treasury by virtue of section 903 of the Social Security Act (Pub. L. No. 74-271). (§72-1348) This fund is referred to as the Employment Security Administrative and Reimbursement Fund (§72-1354).

Uses: This fund is used by the director to pay costs of administration, which have not been provided by, or are found not to have been properly chargeable against federal grants (or other funds) for the purchase of real estate and construction of buildings pursuant to authorization by the State Board of Examiners. Funds credited to Idaho under Section 903 of the Social Security Act (Pub. L. No. 74-271) may be used by the director pursuant to appropriation by the Legislature for purchase of real estate and construction of buildings (§72-1348). This fund is also used for normal operations in the Wage & Hour program, Career Information Systems, Serve Idaho, and Human Rights Commission.

| FUND NAME: | Penalty and Interest | FUND CODE: | 0302 | FY 2015 Actual | FY 2016 Actual | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate |
|---|---------------------------------|------------|------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1. Beginning Free Fund Balance | | | | 7,144,900 | 14,498,500 | 12,384,900 | 11,672,500 | 10,346,700 |
| 2. Encumbrances as of July 1 | | | | 0 | 195,700 | 0 | 0 | 0 |
| 2a. Reappropriation (Legislative Carryover) | | | | 0 | 0 | 0 | 0 | 0 |
| 3. Beginning Cash Balance | | | | 7,144,900 | 14,694,200 | 12,384,900 | 11,672,500 | 10,346,700 |
| 4. Revenues (from Form B-11) | | | | 0 | 0 | 0 | 0 | 0 |
| 5. Non-Revenue Receipts and Other Adjustments | Suspense, borrowing limit | | | 0 | 0 | 0 | 0 | 0 |
| 6. Statutory Transfers in: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 7. Operating Transfers in: Unemployment Insurance | Fund or Reference: | 0514 | | 3,118,200 | 2,838,700 | 2,692,200 | 2,500,000 | 2,500,000 |
| 7. Operating Transfers in: Miscellaneous | Fund or Reference: | 0349 | | 7,013,100 | 0 | 0 | 0 | 0 |
| 8. Total Available for Year | | | | 17,276,200 | 17,532,900 | 15,077,100 | 14,172,500 | 12,846,700 |
| 9. Statutory Transfers Out: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 10. Operating Transfers Out: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 11. Non-Expenditure Disbursements and Other Adjustments | Refunds, Clearing, P-card pymts | | | 0 | 0 | 0 | 0 | 0 |
| 12. Cash Expenditures for Prior Year Encumbrances | | | | 0 | 191,900 | 0 | 0 | 0 |
| 13. Original Appropriation | | | | 3,930,700 | 12,016,800 | 12,452,200 | 12,825,800 | 13,210,500 |
| 14. Prior Year Reappropriations, Supplementals, Rescissions | | | | 6,000,000 | 0 | 0 | 0 | 0 |
| 15. Non-cogs, Receipts to Appropriation, etc | | | | 0 | 0 | 0 | 0 | 0 |
| 16. Reversions and Continuous Appropriations | | | | (7,153,000) | (7,060,700) | (9,047,600) | (9,000,000) | (8,000,000) |
| 17. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 18. Reserve for Current Year Encumbrances | | | | (195,700) | 0 | 0 | 0 | 0 |
| 19. Current Year Cash Expenditures | | | | 2,582,000 | 4,956,100 | 3,404,600 | 3,825,800 | 5,210,500 |
| 19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 2,777,700 | 4,956,100 | 3,404,600 | 3,825,800 | 5,210,500 |
| 20. Ending Cash Balance | | | | 14,694,200 | 12,384,900 | 11,672,500 | 10,346,700 | 7,636,200 |
| 21. Prior Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22. Current Year Encumbrances as of June 30 | | | | 195,700 | 0 | 0 | 0 | 0 |
| 22a. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 23. Borrowing Limit | | | | 0 | 0 | 0 | 0 | 0 |
| 24. Ending Free Fund Balance | | | | 14,498,500 | 12,384,900 | 11,672,500 | 10,346,700 | 7,636,200 |
| 24a. Investments Direct by Agency (GL 1203) | | | | 0 | 0 | 0 | 0 | 0 |
| 24b. Ending Free Fund Balance Including Direct Investments | | | | 14,498,500 | 12,384,900 | 11,672,500 | 10,346,700 | 7,636,200 |
| 26. Outstanding Loans (if this fund is part of a loan program) | | | | | | | | |

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Labor

Agency Number: 240

Original Request Date: September 1, 2017 or Revision Request Date:

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Sources: This fund consists of interest earned from investment of the Employment Security Reserve Fund (§72-1347 - 1347A).Uses: This fund is used for costs related to Department programs administered under the employment security law as approved by the Workforce Development Council and for normal operations of the Human Rights Commission.

| FUND NAME: | ES Special Admin Fund | FUND CODE: | 0303 | FY 2015 Actual | FY 2016 Actual | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate |
|---|---------------------------------|------------|------|------------------|------------------|------------------|------------------|------------------|
| 1. Beginning Free Fund Balance | | | | 6,139,100 | 1,713,500 | 432,000 | 2,502,400 | 4,190,900 |
| 2. Encumbrances as of July 1 | | | | 77,800 | 17,400 | 261,500 | 11,100 | 250,000 |
| 2a. Reappropriation (Legislative Carryover) | | | | 0 | 0 | 0 | 0 | 0 |
| 3. Beginning Cash Balance | | | | 6,216,900 | 1,730,900 | 693,500 | 2,513,500 | 4,440,900 |
| 4. Revenues (from Form B-11) | | | | 872,200 | 2,069,400 | 2,562,400 | 2,550,000 | 2,550,000 |
| 5. Non-Revenue Receipts and Other Adjustments | Suspense, borrowing limit | | | 0 | (867,100) | 1,411,400 | 1,400,000 | 1,400,000 |
| 6. Statutory Transfers in: | Fund or Reference: | | | 0 | 0 | 0 | 0 | |
| 7. Operating Transfers in: Federal | Fund or Reference: 0348 | | | 500,000 | 0 | 55,100 | 0 | 0 |
| 7. Operating Transfers in: Miscellaneous | Fund or Reference: 0349 | | | 0 | 0 | 46,000 | 0 | 0 |
| 8. Total Available for Year | | | | 7,589,100 | 2,933,200 | 4,768,400 | 6,463,500 | 8,390,900 |
| 9. Statutory Transfers Out: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 10. Operating Transfers Out: Federal | Fund or Reference: 0348 | | | 500,000 | 46,000 | 0 | 0 | 0 |
| 10. Operating Transfers Out: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 11. Non-Expenditure Disbursements and Other Adjustments | Refunds, Clearing, P-card pymts | | | 0 | 119,500 | 0 | 0 | 0 |
| 12. Cash Expenditures for Prior Year Encumbrances | | | | 77,800 | 17,400 | 261,500 | 11,100 | 250,000 |
| 13. Original Appropriation | | | | 9,146,600 | 6,069,100 | 6,224,800 | 6,411,500 | 6,603,900 |
| 14. Prior Year Reappropriations, Supplementals, Rescissions | | | | (2,810,000) | 0 | 0 | 0 | 0 |
| 15. Non-cogs, Receipts to Appropriation, etc | | | | 0 | 11,500 | 0 | 0 | 0 |
| 16. Reversions and Continuous Appropriations | | | | (1,038,800) | (3,762,300) | (4,220,300) | (4,400,000) | (4,500,000) |
| 17. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 18. Reserve for Current Year Encumbrances | | | | (17,400) | (261,500) | (11,100) | 0 | 0 |
| 19. Current Year Cash Expenditures | | | | 5,280,400 | 2,056,800 | 1,993,400 | 2,011,500 | 2,103,900 |
| 19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 5,297,800 | 2,318,300 | 2,004,500 | 2,261,500 | 2,353,900 |
| 20. Ending Cash Balance | | | | 1,730,900 | 693,500 | 2,513,500 | 4,440,900 | 6,037,000 |
| 21. Prior Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22. Current Year Encumbrances as of June 30 | | | | 17,400 | 261,500 | 11,100 | 250,000 | 250,000 |
| 22a. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 23. Borrowing Limit | | | | 0 | 0 | 0 | 0 | 0 |
| 24. Ending Free Fund Balance | | | | 1,713,500 | 432,000 | 2,502,400 | 4,190,900 | 5,787,000 |
| 24a. Investments Direct by Agency (GL 1203) | | | | 0 | 0 | (424,800) | 0 | 0 |
| 24b. Ending Free Fund Balance Including Direct Investments | | | | 1,713,500 | 432,000 | 2,077,600 | 4,190,900 | 5,787,000 |
| 26. Outstanding Loans (if this fund is part of a loan program) | | | | | | | | |

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Labor

Agency Number: 240

Original Request Date: September 1, 2017 or Revision Request Date:

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Sources and Uses: This fund is derived from the diversion of Unemployment Insurance taxes equal to 3% of the taxable wage rate authorized and payable under §72-1350. This fund is maintained separately and authorized under §72-1347B. **Uses:** This fund is used to provide or expand training and retraining opportunities for Idaho's workforce. The fund has a statutory sunset of January 1, 2022.

| FUND NAME: | Workforce Dev. Training Fund | FUND CODE: | 0305 | FY 2015 Actual | FY 2016 Actual | FY 2017 Actual | FY 2018 Estimate | FY 2019 Estimate |
|---|-------------------------------------|--------------------|-------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|
| 1. Beginning Free Fund Balance | | | | 13,904,500 | 15,773,000 | 13,116,300 | 13,713,300 | 16,703,400 |
| 2. Encumbrances as of July 1 | | | | 0 | 0 | 0 | 0 | 0 |
| 2a. Reappropriation (Legislative Carryover) | | | | 0 | 0 | 0 | 0 | 0 |
| 3. Beginning Cash Balance | | | | 13,904,500 | 15,773,000 | 13,116,300 | 13,713,300 | 16,703,400 |
| 4. Revenues (from Form B-11) | | | | (34,500) | 73,900 | 118,300 | 150,000 | 175,000 |
| 5. Non-Revenue Receipts and Other Adjustments | Suspense, borrowing limit | | | 0 | 0 | 0 | 0 | |
| 6. Statutory Transfers in: | Fund or Reference: | | | 0 | 0 | 0 | 2,500,000 | |
| 7. Operating Transfers in: | UI Benefits | Fund or Reference: | 0514 | 5,635,500 | 5,046,500 | 5,111,300 | 5,115,000 | 5,145,000 |
| 8. Total Available for Year | | | | 19,505,500 | 20,893,400 | 18,345,900 | 21,478,300 | 22,023,400 |
| 9. Statutory Transfers Out: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 10. Operating Transfers Out: | UI Benefits | Fund or Reference: | 0514 | 0 | 3,852,100 | 0 | 0 | 0 |
| 11. Non-Expenditure Disbursements and Other Adjustments | Refunds, Clearing, P-card pymts | | | 0 | 0 | 0 | 0 | 0 |
| 12. Cash Expenditures for Prior Year Encumbrances | | | | 0 | 0 | 0 | 0 | 0 |
| 13. Original Appropriation | | | | 0 | 7,001,000 | 9,053,300 | 9,324,900 | 9,604,600 |
| 14. Prior Year Reappropriations, Supplementals, Rescissions | | | | 0 | 0 | 0 | 0 | 0 |
| 15. Non-cogs, Receipts to Appropriation, etc | | | | 0 | 0 | 0 | 0 | 0 |
| 16. Reversions and Continuous Appropriations | | | | 3,732,500 | (3,076,000) | (4,420,700) | (4,550,000) | (4,750,000) |
| 17. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 18. Reserve for Current Year Encumbrances | | | | 0 | 0 | 0 | 0 | 0 |
| 19. Current Year Cash Expenditures | | | | 3,732,500 | 3,925,000 | 4,632,600 | 4,774,900 | 4,854,600 |
| 19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 3,732,500 | 3,925,000 | 4,632,600 | 4,774,900 | 4,854,600 |
| 20. Ending Cash Balance | | | | 15,773,000 | 13,116,300 | 13,713,300 | 16,703,400 | 17,168,800 |
| 21. Prior Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22. Current Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22a. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 23. Borrowing Limit | | | | 0 | 0 | 0 | 0 | 0 |
| 24. Ending Free Fund Balance | | | | 15,773,000 | 13,116,300 | 13,713,300 | 16,703,400 | 17,168,800 |
| 24a. Investments Direct by Agency (GL 1203) | | | | 0 | 0 | 0 | 0 | 0 |
| 24b. Ending Free Fund Balance Including Direct Investments | | | | 15,773,000 | 13,116,300 | 13,713,300 | 16,703,400 | 17,168,800 |
| 26. Outstanding Loans (if this fund is part of a loan program) | | | | | | | | |

Agency/Department: LaborAgency Number: 240Original Request Date: September 1, 2017 or Revision Request Date: Page of

Sources and Uses: This fund consists of all moneys received from the federal government, or any agency thereof, for the proper administration of the Employment Security Law, the Employment Service and related programs, and the Workforce Investment Act (WIA). The major federal grant is for administration of the Unemployment Insurance Program as authorized under the Social Security Act. This grant, as well as grants for the Employment Service and related programs, and WIA are administered at the federal level by the U.S. Department of Labor. No state matching funds are required. Funds made available to the state through discretionary grants awarded by the U.S. Department of Labor are also credited to this account. Uses: Moneys are expended for personnel costs, operating expenses, and capital outlay. The moneys deposited in this fund are used to pay administrative expenses and contract costs arising out of the administration of the Employment Security Law (§72-1301). Funds are also used to pay for employment and training programs, services to veterans and other specialized employment-related services.

| FUND NAME: | Federal Grants | FUND CODE: | 0348 | FY 236 Actual | FY 237 Actual | FY 238 Actual | FY 239 Estimate | FY 240 Estimate |
|---|---------------------------------|--------------------|------|-------------------|-------------------|--------------------|--------------------|-------------------|
| 1. Beginning Free Fund Balance | | | | 237,600 | 424,100 | 447,300 | (1,590,000) | (599,000) |
| 2. Encumbrances as of July 1 | | | | 0 | 0 | 0 | 8,500 | 8,500 |
| 2a. Reappropriation (Legislative Carryover) | | | | 0 | 0 | 0 | 0 | 0 |
| 3. Beginning Cash Balance | | | | 237,600 | 424,100 | 447,300 | (1,581,500) | (590,500) |
| 4. Revenues (from Form B-11) | | | | 53,320,600 | 54,110,200 | 50,356,200 | 52,090,000 | 50,600,000 |
| 5. Non-Revenue Receipts and Other Adjustments | Suspense, borrowing limit | | | 2,320,200 | 2,320,100 | 2,320,900 | 2,320,500 | 2,320,500 |
| 6. Statutory Transfers in: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 7. Operating Transfers in: | ES Special Admin Fund | Fund or Reference: | 0303 | 500,000 | 0 | 0 | 0 | 0 |
| 8. Total Available for Year | | | | 56,378,400 | 56,854,400 | 53,124,400 | 52,829,000 | 52,330,000 |
| 9. Statutory Transfers Out: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 10. Operating Transfers Out: | Unemployment Insurance | Fund or Reference: | 0514 | 908,400 | 1,210,100 | 781,200 | 900,000 | 900,000 |
| 10. Operating Transfers Out: | ES Special Admin Fund | Fund or Reference: | 0303 | 500,000 | 0 | 55,100 | 0 | 0 |
| 11. Non-Expenditure Disbursements and Other Adjustments | Refunds, Clearing, P-card pymts | | | 300 | (1,300) | 900 | 0 | 0 |
| 12. Cash Expenditures for Prior Year Encumbrances | | | | 0 | 0 | 0 | 0 | 0 |
| 13. Original Appropriation | | | | 2,686,500 | 66,631,400 | 69,498,600 | 69,499,500 | 70,000,000 |
| 14. Prior Year Reappropriations, Supplementals, Rescissions | | | | 0 | 0 | 0 | 0 | 0 |
| 15. Non-cogs, Receipts to Appropriation, etc | | | | 0 | 7,200 | 0 | 0 | 0 |
| 16. Reversions and Continuous Appropriations | | | | 49,539,100 | (13,760,300) | (17,941,400) | (19,300,000) | (21,000,000) |
| 17. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 18. Reserve for Current Year Encumbrances | | | | 0 | 0 | (8,500) | 0 | 0 |
| 19. Current Year Cash Expenditures | | | | 52,225,600 | 52,878,300 | 51,548,700 | 50,199,500 | 49,000,000 |
| 19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 52,225,600 | 52,878,300 | 51,557,200 | 50,199,500 | 49,000,000 |
| 20. Ending Cash Balance | | | | 2,744,100 | 2,767,300 | 738,500 | 1,729,500 | 2,430,000 |
| 21. Prior Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 8,500 | 0 |
| 22. Current Year Encumbrances as of June 30 | | | | 0 | 0 | 8,500 | 0 | 0 |
| 22a. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 23. Borrowing Limit | | | | 2,320,000 | 2,320,000 | 2,320,000 | 2,320,000 | 2,320,000 |
| 24. Ending Free Fund Balance | | | | 424,100 | 447,300 | (1,590,000) | (599,000) | 110,000 |
| 24a. Investments Direct by Agency (GL 1203) | | | | 0 | 0 | 0 | 0 | 0 |
| 24b. Ending Free Fund Balance Including Direct Investments | | | | 424,100 | 447,300 | (1,590,000) | (599,000) | 110,000 |
| 26. Outstanding Loans (if this fund is part of a loan program) | | | | | | | | |

Agency/Department: Labor Agency Number: 240

Original Request Date: September 1, 2017 or Revision Request Date: Page of

Sources: 1) Employment Services: Moneys received from other state agencies, other states, non-profit organizations or public entities for services provided. Contracts or Memorandums of Understanding exist for these services. 2) Wage and Hour: Annual licensing fees paid by farm labor contractors (\$44-1601). Bonds posted in lieu of license fees by farm labor contractors. 3) Wage and Hour (Cont): Annual licensing fees paid by farm labor contractors (\$44-1601). Bonds posted in lieu of license fees by farm labor contractors. 4) Serve Idaho: Moneys received from other state agencies, other states, non-profit organizations or public entities for services provided. Contracts or Memorandums of Understanding exist for these services. 5) Serve Idaho: Registration funds collected for conference costs as well as money received from other states, non-profit organizations, public entities or private companies or individuals as donations or contributions. 6) Human Rights Commission: Receipts are from miscellaneous non-governmental sources such as copy costs for reproducing case files for parties. 7) Career Information Services: Fees assessed on school districts, libraries, and other users of the Idaho Career Information System for obtaining data from the web-based system.

Uses: 1) Employment Services: Funds are used for recovering the costs incurred while providing agreed upon services. 2) Wage and Hour: All fees collected are continuously appropriated for the administration of the farm labor contractor licensing program. Bond refundable when farm labor contractor fulfills obligation paying farm worker wages. 3) Wage and Hour (Cont): All fees collected are continuously appropriated for the administration of the farm labor contractors licensing program. Bond refundable when farm labor contractor fulfills obligation paying farm worker wages. 4) Serve Idaho: Covers the cost of the annual statewide conference on service and volunteerism as well as the Idaho America's Promise Summit. 5) Serve Idaho: Funds are used for recovering the costs incurred while providing agreed upon services. 6) Human Rights Commission: These moneys help defray copy and other costs in the operating portion of the Human Rights Commission budget. 7) Career Information System: Program costs associated with pay-for-services provided by Career Information System.

| FUND NAME: | Miscellaneous Revenue | FUND CODE: | 0349 | FY -4 Actual | FY -3 Actual | FY -2 Actual | FY -1 Estimate | FY Estimate |
|---|-----------------------|------------|------|-------------------|------------------|------------------|------------------|------------------|
| 1. Beginning Free Fund Balance | | | | 9,028,700 | 193,100 | 297,700 | 548,400 | 529,400 |
| 2. Encumbrances as of July 1 | | | | 0 | 0 | 0 | 0 | 0 |
| 2a. Reappropriation (Legislative Carryover) | | | | 0 | 0 | 0 | 0 | 0 |
| 3. Beginning Cash Balance | | | | 9,028,700 | 193,100 | 297,700 | 548,400 | 529,400 |
| 4. Revenues (from Form B-11) | | | | 940,400 | 1,415,100 | 3,393,300 | 3,400,000 | 3,400,000 |
| 5. Non-Revenue Receipts and Other Adjustments | | | | 30,800 | (21,500) | 22,300 | 20,000 | 20,000 |
| 6. Statutory Transfers in: | | | | 0 | 0 | 0 | 0 | 0 |
| 7. Operating Transfers in: Wage & Hour Claims | | | | 4,400 | 0 | 4,200 | 4,000 | 4,000 |
| 7. Operating Transfers in: ES Special Admin | | | | 0 | 46,000 | 0 | 0 | 0 |
| 7. Operating Transfers in: Federal | | | | 0 | 18,500 | 0 | 0 | 0 |
| 8. Total Available for Year | | | | 10,004,300 | 1,651,200 | 3,717,500 | 3,972,400 | 3,953,400 |
| 9. Statutory Transfers Out: | | | | 0 | 0 | 0 | 0 | 0 |
| 10. Operating Transfers Out: UI Penalty & Interest | | | | 7,014,100 | 0 | 0 | 0 | 0 |
| 10. Operating Transfers Out: ES Special Admin | | | | 0 | 0 | 46,000 | 0 | 0 |
| 10. Operating Transfers Out: Wage & Hour Claims | | | | 0 | 100 | 0 | 0 | 0 |
| 11. Non-Expenditure Disbursements and Other Adjustments | | | | 0 | 0 | 100 | 0 | 0 |
| 12. Cash Expenditures for Prior Year Encumbrances | | | | 0 | 0 | 0 | 0 | 0 |
| 13. Original Appropriation | | | | 238,700 | 539,900 | 7,200,700 | 7,443,000 | 7,525,000 |
| 14. Prior Year Reappropriations, Supplementals, Rescissions | | | | 0 | 1,808,100 | 80,000 | 0 | 0 |
| 15. Non-cogs, Receipts to Appropriation, etc | | | | 0 | 99,800 | 0 | 0 | 0 |
| 16. Reversions and Continuous Appropriations | | | | 2,558,400 | (1,094,400) | (4,157,700) | (4,000,000) | (4,000,000) |
| 17. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 18. Reserve for Current Year Encumbrances | | | | 0 | 0 | 0 | 0 | 0 |
| 19. Current Year Cash Expenditures | | | | 2,797,100 | 1,353,400 | 3,123,000 | 3,443,000 | 3,525,000 |
| 19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 2,797,100 | 1,353,400 | 3,123,000 | 3,443,000 | 3,525,000 |
| 20. Ending Cash Balance | | | | 193,100 | 297,700 | 548,400 | 529,400 | 428,400 |
| 21. Prior Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22. Current Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22a. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 23. Borrowing Limit | | | | 0 | 0 | 0 | 0 | 0 |
| 24. Ending Free Fund Balance | | | | 193,100 | 297,700 | 548,400 | 529,400 | 428,400 |
| 24a. Investments Direct by Agency (GL 1203) | | | | 0 | 0 | 0 | 0 | 0 |
| 24b. Ending Free Fund Balance Including Direct Investments | | | | 193,100 | 297,700 | 548,400 | 529,400 | 428,400 |
| 26. Outstanding Loans (if this fund is part of a loan program) | | | | | | | | |

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2019

Agency/Department: Labor

Agency Number: 240

Original Request Date: September 1, 2017 or Revision Request Date:

Page ____ of ____

Sources and Uses: All Unemployment Insurance taxes, penalties and interest collected by the Department of Labor are forwarded to the State Treasurer for deposit in the Clearing Fund (§72-1346(2)). The moneys in this fund are used exclusively to pay unemployment benefits to eligible claimants and are continuously appropriated.

| FUND NAME: | UI Benefits | FUND CODE: | 0514 | FY -4 Actual | FY -3 Actual | FY -2 Actual | FY -1 Estimate | FY Estimate |
|---|---------------------------------|------------|------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1. Beginning Free Fund Balance | | | | 70,965,500 | 102,794,100 | 2,107,600 | 16,016,400 | 79,816,400 |
| 2. Encumbrances as of July 1 | | | | 0 | 0 | 0 | 0 | 0 |
| 2a. Reappropriation (Legislative Carryover) | | | | 0 | 0 | 0 | 0 | 0 |
| 3. Beginning Cash Balance | | | | 70,965,500 | 102,794,100 | 2,107,600 | 16,016,400 | 79,816,400 |
| 4. Revenues (from Form B-11) | | | | 212,058,300 | 190,651,700 | 193,184,500 | 193,200,000 | 193,200,000 |
| 5. Non-Revenue Receipts and Other Adjustments | Suspense, borrowing limit | | | (10,147,400) | 825,800 | 601,700 | 700,000 | 700,000 |
| 6. Statutory Transfers in: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 7. Operating Transfers in: US Treasury | Fund or Reference: 0514 | | | 247,419,600 | 222,271,800 | 120,803,700 | 195,000,000 | 195,000,000 |
| 7. Operating Transfers in: Workforce Dev. Training Fund | Fund or Reference: 0305 | | | 73,200 | 3,947,400 | 525,500 | 500,000 | 500,000 |
| 7. Operating Transfers in: Federal | Fund or Reference: 0348 | | | 699,800 | 1,251,800 | 781,200 | 800,000 | 800,000 |
| 8. Total Available for Year | | | | 521,069,000 | 521,742,600 | 318,004,200 | 406,216,400 | 470,016,400 |
| 9. Statutory Transfers Out: | Fund or Reference: | | | 0 | 0 | 0 | 0 | 0 |
| 10. Operating Transfers Out: Federal | Fund or Reference: 0348 | | | 0 | 60,200 | 0 | 0 | 0 |
| 10. Operating Transfers Out: Workforce Dev. Training Fund | Fund or Reference: 0305 | | | 5,535,700 | 5,141,800 | 5,649,400 | 5,250,000 | 5,250,000 |
| 10. Operating Transfers Out: US Treasury | Fund or Reference: 0514 | | | 252,074,300 | 224,853,500 | 174,900,700 | 200,000,000 | 200,000,000 |
| 10. Operating Transfers Out: Penalty and Interest | Fund or Reference: 0302 | | | 3,118,200 | 2,838,700 | 2,692,200 | 2,500,000 | 2,500,000 |
| 11. Non-Expenditure Disbursements and Other Adjustments | Refunds, Clearing, P-card pymts | | | (1,950,400) | 116,158,900 | 15,344,500 | 15,250,000 | 15,250,000 |
| 12. Cash Expenditures for Prior Year Encumbrances | | | | 0 | 0 | 0 | 0 | 0 |
| 13. Original Appropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 14. Prior Year Reappropriations, Supplementals, Rescissions | | | | 0 | 0 | 0 | 0 | 0 |
| 15. Non-cogs, Receipts to Appropriation, etc | | | | 0 | 0 | 0 | 0 | 0 |
| 16. Reversions and Continuous Appropriations | | | | 159,497,100 | 170,581,900 | 103,401,000 | 103,400,000 | 103,400,000 |
| 17. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 18. Reserve for Current Year Encumbrances | | | | 0 | 0 | 0 | 0 | 0 |
| 19. Current Year Cash Expenditures | | | | 159,497,100 | 170,581,900 | 103,401,000 | 103,400,000 | 103,400,000 |
| 19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc) | | | | 159,497,100 | 170,581,900 | 103,401,000 | 103,400,000 | 103,400,000 |
| 20. Ending Cash Balance | | | | 102,794,100 | 2,107,600 | 16,016,400 | 79,816,400 | 143,616,400 |
| 21. Prior Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22. Current Year Encumbrances as of June 30 | | | | 0 | 0 | 0 | 0 | 0 |
| 22a. Current Year Reappropriation | | | | 0 | 0 | 0 | 0 | 0 |
| 23. Borrowing Limit | | | | 0 | 0 | 0 | 0 | 0 |
| 24. Ending Free Fund Balance | | | | 102,794,100 | 2,107,600 | 16,016,400 | 79,816,400 | 143,616,400 |
| 24a. Investments Direct by Agency (GL 1203) | | | | 0 | 0 | 194,111,500 | 194,111,500 | 194,111,500 |
| 24b. Ending Free Fund Balance Including Direct Investments | | | | 102,794,100 | 2,107,600 | 210,127,900 | 273,927,900 | 337,727,900 |
| 26. Outstanding Loans (if this fund is part of a loan program) | | | | | | | | |

Department of Labor

FY 2018 JFAC Action

| | FTP | Gen | Ded | Fed | Total |
|---|---------------|----------------|-------------------|-------------------|--------------------|
| FY 2017 Original Appropriation | 700.00 | 389,600 | 34,931,000 | 69,498,600 | 104,819,200 |
| Supplementals | | | | | |
| 1. AmeriCorps Career Advisors | 0.00 | 0 | 80,000 | 0 | 80,000 |
| FY 2017 Total Appropriation | 700.00 | 389,600 | 35,011,000 | 69,498,600 | 104,899,200 |
| Noncognizable Funds and Transfers | 0.00 | 0 | 0 | 0 | 0 |
| FY 2017 Estimated Expenditures | 700.00 | 389,600 | 35,011,000 | 69,498,600 | 104,899,200 |
| Removal of Onetime Expenditures | 0.00 | (58,400) | (1,201,400) | (1,147,600) | (2,407,400) |
| FY 2018 Base | 700.00 | 331,200 | 33,809,600 | 68,351,000 | 102,491,800 |
| Benefit Costs | 0.00 | 3,400 | 52,400 | 410,500 | 466,300 |
| Replacement Items | 0.00 | 0 | 649,000 | 0 | 649,000 |
| Statewide Cost Allocation | 0.00 | 0 | (600) | (23,800) | (24,400) |
| Change in Employee Compensation | 0.00 | 6,600 | 217,900 | 1,068,400 | 1,292,900 |
| FY 2018 Program Maintenance | 700.00 | 341,200 | 34,728,300 | 69,806,100 | 104,875,600 |
| Line Items | | | | | |
| 1. IT Equipment | 0.00 | 0 | 100,000 | 0 | 100,000 |
| 2. Facility Security | 0.00 | 0 | 0 | 79,000 | 79,000 |
| 3. Building Maintenance and Repair | 0.00 | 0 | 67,500 | 0 | 67,500 |
| 4. Increase Wage & Hour Collections | 0.00 | 0 | 0 | 0 | 0 |
| 5. UI Trade Act Benefits | 0.00 | 0 | 0 | 0 | 0 |
| 6. Services for Other State Agencies | 0.00 | 0 | 125,000 | 0 | 125,000 |
| 7. Reduce Base Appropriation | 0.00 | 0 | (7,463,000) | 0 | (7,463,000) |
| 8. Gov Initiative - Workforce Development | 0.00 | 2,500,000 | 0 | 0 | 2,500,000 |
| Cybersecurity Insurance | 0.00 | 0 | 0 | 1,600 | 1,600 |
| Cash Transfers | 0.00 | (2,500,000) | 0 | 0 | (2,500,000) |
| FY 2018 Total | 700.00 | 341,200 | 27,557,800 | 69,886,700 | 97,785,700 |
| Chg from FY 2017 Orig Approp. | 0.00 | (48,400) | (7,373,200) | 388,100 | (7,033,500) |
| % Chg from FY 2017 Orig Approp. | 0.0% | (12.4%) | (21.1%) | 0.6% | (6.7%) |

Department of Labor

Analyst: Bybee

Historical Summary

| OPERATING BUDGET | FY 2017 Total App | FY 2017 Actual | FY 2018 Approp | FY 2019 Request | FY 2019 Gov Rec |
|---------------------------------|------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| BY PROGRAM | | | | | |
| Unemployment Insurance Admin | 38,205,300 | 21,123,300 | 33,072,800 | 32,967,600 | 33,401,400 |
| Employment Services | 61,384,200 | 40,516,000 | 59,346,800 | 59,180,600 | 50,411,200 |
| Wage and Hour | 591,800 | 524,400 | 644,300 | 637,900 | 647,200 |
| Career Information Services | 884,000 | 709,000 | 886,900 | 801,600 | 0 |
| Human Rights Commission | 1,193,300 | 1,043,300 | 1,191,500 | 1,156,800 | 1,171,900 |
| Serve Idaho | 2,640,600 | 1,157,800 | 2,643,400 | 2,640,100 | 2,644,600 |
| Total: | 104,899,200 | 65,073,800 | 97,785,700 | 97,384,600 | 88,276,300 |
| BY FUND CATEGORY | | | | | |
| General | 389,600 | 351,700 | 341,200 | 337,000 | 342,200 |
| Dedicated | 35,011,000 | 13,164,800 | 27,557,800 | 27,529,300 | 17,601,500 |
| Federal | 69,498,600 | 51,557,300 | 69,886,700 | 69,518,300 | 70,332,600 |
| Total: | 104,899,200 | 65,073,800 | 97,785,700 | 97,384,600 | 88,276,300 |
| Percent Change: | | (38.0%) | 50.3% | (0.4%) | (9.7%) |
| BY OBJECT OF EXPENDITURE | | | | | |
| Personnel Costs | 53,505,500 | 39,489,000 | 54,039,800 | 53,547,800 | 53,025,000 |
| Operating Expenditures | 29,308,700 | 12,702,100 | 21,134,400 | 21,207,800 | 20,506,800 |
| Capital Outlay | 1,238,500 | 501,100 | 1,315,000 | 1,394,500 | 1,194,500 |
| Trustee/Benefit | 20,846,500 | 12,381,600 | 21,296,500 | 21,234,500 | 13,550,000 |
| Total: | 104,899,200 | 65,073,800 | 97,785,700 | 97,384,600 | 88,276,300 |
| Full-Time Positions (FTP) | 700.00 | 700.00 | 700.00 | 700.00 | 681.58 |

Department Description

The Idaho Department of Labor's main function is to administer Unemployment Compensation (UC), a social insurance program. It is designed to provide benefits to most individuals out of work, generally through no fault of their own, for periods between jobs. In order to be eligible for benefits, jobless workers must demonstrate workforce attachment, usually measured by amount of wages and/or weeks of work, and must be able and available for work.

The UC program is a federal-state partnership based upon federal law, but administered by state employees under state law. Because of this structure, the program is unique among the country's social insurance programs. The UC program is also unique in that it is almost totally funded by employer taxes, either federal or state. Only three states collect taxes from employees.

Federal law defines certain requirements for the program. The Social Security Administration (SSA) and the Federal Unemployment Tax Act (FUTA) set forth broad coverage provisions, some benefit provisions, the federal tax base and rate, and administrative requirements.

Title III of the SSA provides for payments from the FUTA to the states to meet the necessary costs of administering the UC programs in the states. The major proportion of the cost (97%) of operating public employment offices is provided for by the Wagner-Peyser Act. Administration of unemployment insurance includes providing taxpayer services, helping out-of-work individuals file claims, processing claims, and paying benefits. Benefit payments are continuously appropriated to the department. [Statutory Authority: Section 72-1347, Idaho Code, et seq.]

For purposes of appropriation, the Department of Labor is organized into six programs: Unemployment Insurance Administration, Employment Services, Wage and Hour, Career Information Services, the Human Rights Commission, and Serve Idaho. Only Unemployment Compensation functions with a continuous appropriation.

Historical Summary

- 1) Unemployment Insurance Administration oversees UI programs for eligible workers through federal and state cooperation, including unemployment compensation for federal employees or ex-service members, disaster unemployment assistance, and assists in the oversight of trade adjustment assistance and alternative trade adjustment assistance, and reemployment trade adjustment assistance programs.
- 2) Employment Services, in partnership with business, labor, education and government, promotes workforce development and economic security for the citizens of Idaho through the labor exchange, job training opportunities, labor market information, and the Workforce Development Council.
- 3) The Wage and Hour section administers Idaho laws regarding the payment of minimum wage and claims for unpaid wages. This program provides redress to citizens for wage and hour law violations, and dispenses information and assistance to employers on wage and hour law provisions.
- 4) The Career Information Services Program provides a comprehensive source of career information about Idaho and the nation. Information and data is gathered and presented to job seekers for the purposes of exploring career opportunities, finding educational programs and schools that offer them, and ultimately finding work.
- 5) The Idaho Human Rights Commission administers the policies outlined in the federal fair employment practice acts banning discrimination based on race, gender, color, religion, national origin, age, and disability. Although Section 67-5903, Idaho Code, creates the nine-member Human Rights Commission in the Office of the Governor - and compensates them \$50 per day, plus necessary expenses - H603 of 2010 amended Section 67-5905, Idaho Code, to provide that the Director of the Department of Labor appoints the administrator and provides support staff from within the Department of Labor.
- 6) Through the Serve Idaho Program, the Governor's Commission on Service and Volunteerism promotes collaborative efforts among public, private, and nonprofit state and local agencies to advance community service programs and activities throughout the state. It is funded by grants from the Corporation for National and Community Service and through cash and in-kind donations from state and local partners. H603 of 2010 transferred administrative support from the Executive Office of the Governor to the Department of Labor.

Department of Labor

Agency Profile

Analyst: Bybee

| | FY 2016 | FY 2017 | Percent | FY 2018 | FY 2019 |
|--|---------------------|---------------------|-----------------|----------------------|---------------------|
| Appropriated Funds | Expenditures | Expenditures | of Total | Appropriation | Request |
| General Fund (0001-00) | \$320,200 | \$351,600 | 0.2% | \$341,200 | \$337,000 |
| The General Fund sources are the individual income tax, corporate income tax, sales tax, cigarette tax, beer tax, wine tax, liquor profits, kilowatt-hour tax, mine license tax, State Treasurer's interest on investments of certain idle funds, court fees and fines, insurance premium tax, and agency receipts. | | | | | |
| Unemployment Penalty & Interest (0302-00) | 4,956,100 | 3,404,600 | 2.1% | 14,848,500 | 7,688,000 |
| Receipts to this fund include penalties and all interest on judgments or funds secured by liens, collected under the provisions of Section 72-1347A, Idaho Code. This fund is referred to as the Employment Security Administrative and Reimbursement Fund in Section 72-1354, Idaho Code. | | | | | |
| Employment Security Special Admin (0303-00) | 2,318,300 | 2,004,500 | 1.2% | 3,555,000 | 3,542,600 |
| This fund consists of interest earned from investment of the Employment Security Reserve Fund, under Section 72-1347-1347A, Idaho Code. This fund is used for costs related to department programs administered under the employment security law as approved by the Workforce Development Council. | | | | | |
| Miscellaneous Revenue (0349-00) | 1,353,400 | 3,123,000 | 1.9% | 7,443,000 | 7,241,600 |
| Sources of funds include miscellaneous receipts, grants, contributions or donations, Workforce Development Training Fund moneys, and Idaho Career Information System fees. | | | | | |
| Federal Grant (0348-00) | 52,878,400 | 51,557,200 | 31.2% | 69,886,700 | 69,518,300 |
| Historically, only Reed Act funds received from U.S. Department of Labor made up expenditures in the appropriated federal fund source. However, beginning in FY 2011, this fund includes federal grants received through the Human Rights Commission. Beginning in FY 2016, the major federal grant for administration of the Unemployment Insurance Program as authorized under the Social Security Act was brought on budget and appropriated. This grant and others for the Employment Service and Workforce Investment Act (WIA) / Workforce Innovation and Opportunity Act (WIOA) are administered at the federal level by the U.S. Department of Labor. No state matching funds are required. Funds made available to the state through discretionary grants awarded by the U.S. Department of Labor are also credited to this account. The moneys deposited in this fund are used to pay administrative expenses and contract costs arising out of the administration of the Employment Security Law, pursuant to Section 72-1301, Idaho Code. Funds are also used to pay for employment and training programs, services to veterans and other specialized employment-related services. | | | | | |
| Workforce Development Training (0305-00) | 3,925,000 | 4,632,600 | 2.8% | 9,059,800 | 9,057,100 |
| This fund is derived from the diversion of Unemployment Insurance taxes equal to 3% of the taxable wage rate authorized and payable under Section 72-1350, Idaho Code. This fund is maintained separately and authorized under Section 72-1347B, Idaho Code. This fund is used to provide or expand training and retraining opportunities for Idaho's workforce. The fund has a statutory sunset of January 1, 2018. | | | | | |
| TOTAL Appropriated Funds | \$65,751,400 | \$65,073,500 | 39.3% | \$105,134,200 | \$97,384,600 |

Continuously Appropriated Funds

| | | | |
|---|--------------------|--------------------|-------------|
| Unemployment Compensation (0514-00) | 146,537,437 | 100,405,356 | 60.7% |
| This fund is for receipting unemployment taxes and interest collected, and for disbursing unemployment benefits. Additionally, in 2011, the Legislature authorized in Section 72-1346B, Idaho Code, the Department of Labor, to pay the principle and interest on bonds sold for the repayment of federal advances. | | | |
| Grand Total Appropriated and Continuous | 212,288,837 | 165,478,856 | 100% |

Department of Labor

Comparative Summary

Analyst: Bybee

| Decision Unit | Agency Request | | | Governor's Rec | | |
|---|----------------|----------------|-------------------|----------------|----------------|-------------------|
| | FTP | General | Total | FTP | General | Total |
| FY 2018 Original Appropriation | 700.00 | 341,200 | 97,785,700 | 700.00 | 341,200 | 97,785,700 |
| Removal of Onetime Expenditures | 0.00 | 0 | (1,020,500) | 0.00 | 0 | (1,020,500) |
| Base Adjustments | 0.00 | 0 | (80,000) | 0.00 | 0 | (80,000) |
| FY 2019 Base | 700.00 | 341,200 | 96,685,200 | 700.00 | 341,200 | 96,685,200 |
| Benefit Costs | 0.00 | (6,400) | (821,600) | 0.00 | (5,700) | (743,500) |
| Replacement Items | 0.00 | 0 | 705,900 | 0.00 | 0 | 505,900 |
| Statewide Cost Allocation | 0.00 | 0 | 55,600 | 0.00 | 0 | 60,400 |
| Change in Employee Compensation | 0.00 | 2,200 | 446,100 | 0.00 | 6,700 | 1,339,300 |
| FY 2019 Program Maintenance | 700.00 | 337,000 | 97,071,200 | 700.00 | 342,200 | 97,847,300 |
| 1. Additional IT Infrastructure | 0.00 | 0 | 201,600 | 0.00 | 0 | 201,600 |
| 2. Building Maintenance/Repairs | 0.00 | 0 | 111,800 | 0.00 | 0 | 111,800 |
| 3. Gov's Initiative - CIS to OSBE | 0.00 | 0 | 0 | (6.00) | 0 | (810,000) |
| 4. Gov's Initiative - Workforce Development | 0.00 | 0 | 0 | (12.42) | 0 | (9,074,400) |
| FY 2019 Total | 700.00 | 337,000 | 97,384,600 | 681.58 | 342,200 | 88,276,300 |
| Change from Original Appropriation | 0.00 | (4,200) | (401,100) | (18.42) | 1,000 | (9,509,400) |
| % Change from Original Appropriation | | (1.2%) | (0.4%) | | 0.3% | (9.7%) |

Dept of Labor FY 2019 Replacement Items

| Replacement Items | Avg Cost per Unit | Quantity Requested | Total Request | Quantity Gov Rec | Total Gov Rec |
|--|----------------------|-----------------------|-------------------|---------------------|-------------------|
| Camera Server | \$ 10,000 | 1 | \$ 10,000 | 0 | \$ - |
| Firewall Replacement | \$ 87,500 | 2 | \$ 175,000 | 2 | \$ 175,000 |
| Hardware Security Module (HSM) | \$ 15,000 | 1 | \$ 15,000 | 0 | \$ - |
| Network Packet Diagnostics Replacement | \$ 125,000 | 1 | \$ 125,000 | 1 | \$ 125,000 |
| Physical Access Controller | \$ 5,000 | 1 | \$ 5,000 | 0 | \$ - |
| Primary Storage Drive | \$ 100,000 | 1 | \$ 100,000 | 0 | \$ - |
| SIEM Server | \$ 20,000 | 1 | \$ 20,000 | 0 | \$ - |
| Transfer Switch | \$ 50,000 | 1 | \$ 50,000 | 0 | \$ - |
| Back-up Solution | \$ 62,500 | 2 | \$ 125,000 | 2 | \$ 125,000 |
| Dodge Stratus (82,502 mileage) | \$ 23,300 | 1 | \$ 23,300 | 1 | \$ 23,300 |
| Ford Taurus (87,200 mileage) | \$ 28,800 | 1 | \$ 28,800 | 1 | \$ 28,800 |
| Ford Taurus (84,738 Mileage) | \$ 28,800 | 1 | \$ 28,800 | 1 | \$ 28,800 |
| Grand Total | | 14 | \$ 705,900 | 8 | \$ 505,900 |

| Request By Fund | Agency | Governor | Difference |
|---------------------------|-----------|-----------|------------|
| Penalty and Interest Fund | \$705,900 | \$505,900 | \$200,000 |

Department of Labor

Analyst: Bybee

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|---------------------------------------|--------|---------|------------|------------|------------|
| FY 2018 Original Appropriation | | | | | |
| | 700.00 | 341,200 | 27,557,800 | 69,886,700 | 97,785,700 |

Removal of Onetime Expenditures

Removes onetime funding authorized for FY 2018 for critical network storage equipment and hardware (\$100,000), facility security equipment (\$79,000), building repairs and maintenance (\$67,500), services for other state agencies (\$125,000), replacement vehicles, and IT equipment (\$649,000).

| | | | | | |
|---------------------------|------|---|-----------|----------|-------------|
| Agency Request | 0.00 | 0 | (941,500) | (79,000) | (1,020,500) |
| Governor's Recommendation | 0.00 | 0 | (941,500) | (79,000) | (1,020,500) |

Base Adjustments

Career Information Services

This FY 2019 base reduction is related to the AmeriCorps grant approved with a supplemental appropriation provided during the 2017 legislative session with S1129.

| | | | | | |
|---------------------------|------|---|----------|---|----------|
| Agency Request | 0.00 | 0 | (80,000) | 0 | (80,000) |
| Governor's Recommendation | 0.00 | 0 | (80,000) | 0 | (80,000) |

FY 2019 Base

| | | | | | |
|---------------------------|--------|---------|------------|------------|------------|
| Agency Request | 700.00 | 341,200 | 26,536,300 | 69,807,700 | 96,685,200 |
| Governor's Recommendation | 700.00 | 341,200 | 26,536,300 | 69,807,700 | 96,685,200 |

Benefit Costs

Employer-paid benefit changes include a 14.6% reduction (or \$1,910 per eligible FTP) for health insurance, bringing the total appropriation to \$11,190 per FTP. Also included are a 6.8% increase for life insurance, a 5.5% increase for PERSI contributions, and adjustments to workers' compensation that vary by agency.

| | | | | | |
|----------------|------|---------|----------|-----------|-----------|
| Agency Request | 0.00 | (6,400) | (99,600) | (715,600) | (821,600) |
|----------------|------|---------|----------|-----------|-----------|

The Governor recommends \$11,650 per eligible FTP for health insurance, which is a decrease of \$1,450, or 11%, from the previous year; a two-month employer and employee premium holiday; and a transfer of \$13.1 million from health insurance reserves to the General Fund. This recommendation also reflects the PERSI Board's decision to not increase the employer contribution for FY 2019.

| | | | | | |
|---------------------------|------|---------|----------|-----------|-----------|
| Governor's Recommendation | 0.00 | (5,700) | (93,900) | (643,900) | (743,500) |
|---------------------------|------|---------|----------|-----------|-----------|

Replacement Items

Replacement items include \$80,900 for three vehicles, \$100,000 for a primary storage drive, \$50,000 for a transfer switch, \$5,000 for a physical access controller, \$10,000 for a camera server, \$15,000 for a hardware security module, \$20,000 for a SIEM server, \$125,000 for two back-up solutions, \$175,000 for a firewall, and \$125,000 for network packet diagnostics from the Penalty and Interest Fund.

| | | | | | |
|----------------|------|---|---------|---|---------|
| Agency Request | 0.00 | 0 | 705,900 | 0 | 705,900 |
|----------------|------|---|---------|---|---------|

The Governor's recommendation does not include \$100,000 for a primary storage drive, \$50,000 for a transfer switch, \$5,000 for a physical access controller, \$10,000 for a camera server, \$15,000 for a hardware security module, and \$20,000 for a SIEM server.

| | | | | | |
|---------------------------|------|---|---------|---|---------|
| Governor's Recommendation | 0.00 | 0 | 505,900 | 0 | 505,900 |
|---------------------------|------|---|---------|---|---------|

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$57,300, risk management costs will decrease by \$2,500, State Controller fees will increase by \$2,700, and State Treasurer fees will decrease by \$1,900, for a net increase of \$55,600.

| | | | | | |
|----------------|------|---|-----|--------|--------|
| Agency Request | 0.00 | 0 | 100 | 55,500 | 55,600 |
|----------------|------|---|-----|--------|--------|

The Governor's recommendation also includes funding for Legislative Audit fees, which will increase by \$4,800 for a net increase of \$60,400.

| | | | | | |
|---------------------------|------|---|-------|--------|--------|
| Governor's Recommendation | 0.00 | 0 | 4,900 | 55,500 | 60,400 |
|---------------------------|------|---|-------|--------|--------|

Department of Labor

Analyst: Bybee

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|---|--------|---------|------------------------------------|------------|------------|
| Change in Employee Compensation | | | | | |
| For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees. | | | | | |
| Agency Request | 0.00 | 2,200 | 73,200 | 370,700 | 446,100 |
| <i>The Governor recommends a 3% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions. Additionally, the Governor recommends the pay structure for state employees be moved by 3% and includes \$21,600 for that purpose.</i> | | | | | |
| Governor's Recommendation | 0.00 | 6,700 | 219,300 | 1,113,300 | 1,339,300 |
| FY 2019 Program Maintenance | | | | | |
| Agency Request | 700.00 | 337,000 | 27,215,900 | 69,518,300 | 97,071,200 |
| Governor's Recommendation | 700.00 | 342,200 | 27,172,500 | 70,332,600 | 97,847,300 |
| 1. Additional IT Infrastructure | | | Employment Services | | |
| This request for additional IT infrastructure for iUS includes \$100,800 for SAN (storage area network) storage, and \$100,800 for DR-SAN storage from the Penalty and Interest Fund. SAN is a network which provides access to consolidated block level data storage and is used to enhance storage devices, such as disk arrays, and allows each server to access shared storage as if it were a drive directly attached to the server. DR-SAN ensures data continuity reducing down times in the event of catastrophes (or every day back-up) for mission critical applications. [Onetime] | | | | | |
| Agency Request | 0.00 | 0 | 201,600 | 0 | 201,600 |
| Governor's Recommendation | 0.00 | 0 | 201,600 | 0 | 201,600 |
| 2. Building Maintenance/Repairs | | | Employment Services | | |
| This request includes \$111,800 from the Penalty and Interest Fund for repair and maintenance of owned buildings. The request includes resurfacing parking lots in Burley, Industrial Administration Building (IAB) (Idaho Labor headquarters), the IAB annex, and Idaho Falls; exchanging the fire sprinkler heads in Pocatello; flushing sewer pipe lines, landscaping, and handrail repair in Lewiston; refurbishing terminal units, replace water heaters, exterior lighting upgrades to LED, and refurbishing the floors in the IAB and IAB annex. [Onetime] | | | | | |
| Agency Request | 0.00 | 0 | 111,800 | 0 | 111,800 |
| Governor's Recommendation | 0.00 | 0 | 111,800 | 0 | 111,800 |
| 3. Gov's Initiative - CIS to OSBE | | | Career Information Services | | |
| Agency Request | 0.00 | 0 | 0 | 0 | 0 |
| <i>The Governor proposes to consolidate college and career counseling efforts within the Office of the State Board of Education (OSBE) in accordance with findings of the Workforce Development Task Force and Higher Education Task Force. To accomplish this, the Governor recommends removing Career Information System (CIS) employees and resources from the Idaho Department of Labor budget and moving them to OSBE. The recommendation includes reducing 6.00 FTP, \$483,900 in personnel costs, and \$326,100 in operating expenditures. The Governor's recommendation for OSBE does not include any of the dedicated fund appropriation, rather a General Fund appropriation for CIS functions is recommended. For further details see OSBE's budget.</i> | | | | | |
| Governor's Recommendation | (6.00) | 0 | (810,000) | 0 | (810,000) |

Department of Labor

Analyst: Bybee

| Budget by Decision Unit | FTP | General | Dedicated | Federal | Total |
|---|---------|---------|-------------|----------------------------|-------------|
| 4. Gov's Initiative - Workforce Development | | | | Employment Services | |
| Agency Request | 0.00 | 0 | 0 | 0 | 0 |
| <p><i>The Governor proposes to create in statute a Workforce Development Council organized in the Office of the Governor. To accomplish this, the Governor recommends reducing 12.42 FTP, \$1,010,200 in personnel costs, \$379,700 in operating expenditures, and \$7,684,500 in trustee and benefit payments in the Department of Labor's budget, and addin 5.00 FTP, \$471,700 in personnel costs, \$396,900 in operating expenditures, and \$7,684,500 in trustee and benefit payments to this newly reorganized program following Executive Order 2017-13. The Department of Labor will continue to support the work of the council by providing research and continuing to administer and collect the tax that supports this program (3% of the taxable wage rate). If the creation of the Workforce Development Council is authorized by the Legislature, the Department of Labor will require a trailer appropriation to reduce the Department of Labor's budget in the Workforce Development Training Fund as listed. As seen above, the Workforce Development Council would receive an appropriation that is less than currently authorized. The executive order organized a new program in the Office of the Governor, and states the council will be responsible for increasing public awareness and access to career education and training opportunities, improve the effectiveness, quality and coordination of programs and services to maintain a highly skilled workforce, fulfill requirements of Workforce Investment and Opportunity Act, and develop performance measures for the Workforce Development Training Fund. From Executive Order 2017-13, the Governor's Office is currently paying an executive director from Workforce Development Training Funds.</i></p> | | | | | |
| Governor's Recommendation | (12.42) | 0 | (9,074,400) | 0 | (9,074,400) |
| FY 2019 Total | | | | | |
| Agency Request | 700.00 | 337,000 | 27,529,300 | 69,518,300 | 97,384,600 |
| Governor's Recommendation | 681.58 | 342,200 | 17,601,500 | 70,332,600 | 88,276,300 |
| Agency Request | | | | | |
| Change from Original App | 0.00 | (4,200) | (28,500) | (368,400) | (401,100) |
| % Change from Original App | 0.0% | (1.2%) | (0.1%) | (0.5%) | (0.4%) |
| Governor's Recommendation | | | | | |
| Change from Original App | (18.42) | 1,000 | (9,956,300) | 445,900 | (9,509,400) |
| % Change from Original App | (2.6%) | 0.3% | (36.1%) | 0.6% | (9.7%) |